DOCUMENT RESUME

ED 218 832 EA 014 832

AUTHOR Wolfe, Lee R.
TITLE Revenues and Expenditures for Public Elementary and Secondary Education, 1978-79.
INSTITUTION National Center for Education Statistics (ED), Washington, DC.
PUB DATE 82
NOTE 31p.; Not available in paper copy due to broken print of some tables.

EDRS PRICE MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS *Educational Finance; Elementary Secondary Education; Expenditure Per Student; *Financial Support; *Income; National Surveys; Property Taxes; Resource Allocation; Resources; *School District Spending; *School Funds; School Taxes; State Aid; Tables (Data)

ABSTRACT

Intended to provide information necessary for administering the School Assistance in Federally Affected Areas Act (Public Law 81-874) and the Elementary and Secondary Education Act of 1965 (P.L. 89-10), this report provides financial statistics on a state-by-state basis for school district revenues by source and for school district expenditures by function. National trends since 1970-71 are discussed. Presented in the appendix are 10 tables providing detailed information for each state for fiscal year 1979. Tables 1 to 4 provide state aggregate data for revenues; tables 5 to 9 provide state aggregate data for outlays; and table 10 is the basis for allocation of monies under P.L. 81-874 and P.L. 89-10. Important findings highlighted in the text include that (1) state support exceeded local support on a national basis for the first time since these data were collected; (2) the property tax represented a new low of 34 percent of the total revenues supporting education expenditures; (3) average current expenditures per average daily attendance were approximately $2,000; and (4) current expenditures as defined under P.L. 81-874 and P.L. 89-10 increased 10.4 percent to $1,919.30. (Author/JM)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED218802

Revenues and Expenditures for Public Elementary and Secondary Education 1978-79

U.S. DEPARTMENT OF EDUCATION
NATIONAL INSTITUTE OF EDUCATION
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)
X This document has been reproduced as received from the person or organization originating it.
☐ Minor changes have been made to improve reproduction quality.
• Points of view or opinions stated in this document do not necessarily represent official NIE position or policy.

EA 013 832

National Center for Education Statistics

Revenues and Expenditures for Public Elementary and Secondary Education 1978-79

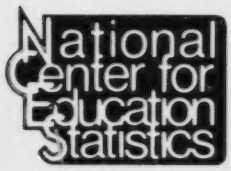
by

Lee R. Wolfe
National Center for
Education Statistics

U.S. Department of Education
T. H. Bell
Secretary

Office of Educational Research and Improvement
Donald J. Senese
Assistant Secretary

National Center for Education Statistics
Marie D. Eldridge
Administrator



National Center for Education Statistics

"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education Statistics (NCES) prepared this report in order to meet the general information needs of those who administer Public Law 81-874, School Assistance in Federally Affected Areas (SAFA), and Public Law 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). This report provides financial statistics from the States in summary on a State by State basis. Finally, this report is a valuable source of information about revenues and expenditures for public elementary and secondary education; it has proved useful to a large community of educational researchers, administrators, constituents and the general public since NCES began publishing these data in 1968.

Appreciation is expressed to all State data coordinators and the Committee on Information and Evaluation Systems (CEIS) who represent the Council of Chief State School Officers (CCSSO), for compiling data for the respective States. The forms used by the States for the annual submission of these data were developed with the assistance of State and local education agency personnel whose essential contributions we acknowledge.

Recognition is also given to members of the Division of Elementary and Secondary Education Statistics (DESES) staff of NCES for their advice and assistance in preparing this publication. Special credit is due to Jeffrey Williams and Patricia Kuch for data editing and compiling the State tables, Bill Sonnenberg for assistance in programming tables and to Milton Chorvinsky for work on adjusted and unadjusted current expenditures.

Roy C. Nehrt
Chief
Special Surveys and Studies Branch

Norman Beller
Director
Division of Elementary and
Secondary Education Statistics

For More Information

Information about the Center's statistical program and a catalog of NCES publications may be obtained from the Statistical Information Office, National Center for Education Statistics, 400 Maryland Avenue, SW. (1001 Presidential Building), Washington, D.C. 20202, telephone number (301) 436-7900.

Contents

Page

Foreword iii

For More Information iv

Introduction 1

Revenues 3

Expenditures 7
- Total Outlays 7
- Current Expenditures 7
- Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10 8

Summary 12

Technical Notes 13

Charts

1. Average daily attendance of pupils in public elementary and secondary schools: 1970-71 through 1978-79 10

2. State average current expenditure per pupil for operation of public elementary and secondary schools by quartile: 1978-79(as reported for the administration of P.L. 81-874 and P.L. 89-10) 11

3. Adjusted and unadjusted average current expenditures per ADA for 1970-71 through 1978-79 12

National tables

A. Revenues, by source, for public elementary and secondary education: 50 States and D.C., 1970-71 through 1978-79 4

B. Comparison of total receipts with total revenue: 50 States and D.C., 1970-71 through 1978-79 4

C. National average current expenditures by local education agencies excluding and including outlays for and on behalf of LEA's by States and other agencies per pupil in average daily attendance: 1978-79 8

D. Expenditures by local education agencies for current operations of the regular public elementary and secondary program, by major function of expenditures: 50 States and D.C., 1970-71 through 1978-79 9

E. National average of current expenditure for public elementary and secondary education per pupil in average daily attendance (ADA) for purposes of P.L. 81-874 and P.L. 89-10: 50 States and D.C., 1978-79 9

F. Average, lowest and highest State averages of current expenditures per pupil; as reported for administration of P.L. 81-874 and P.L. 89-10 in dollars adjusted and unadjusted for CPI: 50 States and D.C., 1970-71 through 1978-79 10

State tables: FY 79

1. Total receipts of local public elementary and secondary agencies by source and by state or other area: 1978-79 17

2. Revenues of local public elementary and secondary agencies by source and by State or other area: 1978-79 18

3. Average daily attendance and revenue per pupil for public elementary and secondary education, by source and State or other area: 1978-79 19

4. Local revenue per pupil for public elementary and secondary education, by source and by State or other area: 1978-79 20

5. Total outlays for public elementary and secondary education by major purpose by State or other area: 1978-79 21

6. Outlays by local education agencies for public elementary and secondary education for debt service, and capital outlay by State or other area: 1978-79 22

7. Current expenditures by local education agencies for public elementary or secondary education by function, State and other area: 1978-79 23

8. Current expenditures by local education agencies for other pupil services for elementary and secondary education by function for States or other area: 1978-79 24

9. Current expenditures for public elementary and secondary education by local education agencies by function per pupil in average daily attendance by State or other area: 1978-79 25

10. Average current expenditure per pupil in avearage daily attendance (ADA) by local education agencies, reported for administering P.L. 81-874 and P.L. 89-10 by State or other area: FY 79 26

Introduction

This report provides national and State financial statistics of revenues by source and expenditures by function. National trends since 1970-71 are presented and discussed in the text. The appendix consists of 10 tables of financial statistics which provide detailed information about each State for FY 79. Tables 1 to 4 provide State aggregate data for revenues; tables 5 to 9 provide State aggregate data for outlays. Table 10 is the basis for allocation of monies under P.L. 81-874 and P.L. 89-10. Technical notes are presented at the end of the report in the sequence encountered in the text.

Some of the important findings are highlighted below:

- State support exceeded local support on a national basis for the first time since these data were collected.
- The property tax represented a new low of 34 percent of the total revenues supporting education expenditures.
- Average current expenditures per average daily attendance (ADA), including outlays by State and other agencies, was $2,002.99.
- Current expenditures as defined under P.L. 81-874 and P.L. 89-10 increased 10.4 percent to $1,919.33. After adjusting for inflation using the CPI, the average rate of increase in expenditures per FTE pupil in ADA over the past 9 years was 3.7 percent. The increase in adjusted dollars from FY 78 to FY 79 was less than 1 percent or $17 per pupil in ADA compared to 10.4 percent and $181 in current (unadjusted) dollars.

Revenues

A distinction between receipts and revenues is made in this report. Receipts are simply the total of all the income of a local education agency (LEA) from any and all sources including borrowings, sales of land, buildings, scrap, gifts and Federal, State, intermediate and local grants-in-aid. Revenues[1] and non-revenue receipts[2] are defined in the technical notes on page 14. The sources of the receipts are generally implied by their definitions.

It is unlikely that the revenues reported in this publication would reconcile with entitlements, allotments, grant awards, etc., for the same year since those items are often paid in different years and may be received by the LEA's in different fiscal years. It is because of the distinction between revenues and receipts, that total outlays exceed total revenues but not total receipts[3]. Table 5 reveals that total outlays were $89.7 billion compared to total revenues of $88.0 billion.

Table A provides the trend of LEA revenues by source for public elementary and secondary education for fiscal years 1971 to 1979. During this 9-year period total revenues increased from $44.5 billion to $88.0 billion (97.5 percent). The annual rate of increase in total revenues declined gradually from 12.4 percent for FY 72 compared with FY 71 to 8.0 percent for FY 79 compared with FY 78. This decline in the rate of increase in revenues corresponds with the decline in total enrollment which "peaked" at 42.5 million pupils in average daily attendance (ADA) during FY 72 as shown in chart 1.

During this same period there was a marked shift in the proportion of revenues from local sources to State sources with only a slight increase from Federal sources (0.3 percentage points). In fiscal year 1971, 52.1 percent of the revenue was obtained from local sources compared to 39.6 percent from State sources. However, by fiscal year 1979 this had changed to 44.7 percent from local sources compared to 45.6 percent from State sources. This is the first time the State contribution has exceeded the local share of revenues. This shift reflects the increasing tendency of the States to share the cost of public elementary and secondary education with local educational agencies and thereby making them less dependent upon revenues from local sources.

Tables 1, 2, 3 and 4 provide detailed information on revenue by source for each State for 1978-79.

Revenues to LEA's from the State are either restricted grants-in-aid, such as designated purpose funds, or unrestricted grants-in-aid which can be spent for any legal

Table A—Revenues, by source, for public elementary and secondary education: 50 States and D.C. 1970-71 through 1978-79 (dollar amounts are in billions)

Fiscal period	50 States and D.C.		Local		State		Federal	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1970-71	$44.5	100.0	$23.2	52.1	$17.6	39.6	$3.8	8.5
1971-72	50.0	100.0	26.4	52.8	19.1	38.2	4.5	9.0
1972-73	52.1	100.0	26.8	51.4	20.8	40.0	4.5	8.6
1973-74	58.2	100.0	29.2	50.2	24.1	41.4	4.9	8.4
1974-75	64.4	100.0	31.4	48.8	27.2	42.2	5.8	9.0
1975-76	70.8	100.0	33.5	47.3	31.1	43.9	6.2	8.7
1976-77	75.3	100.0	36.0	47.8	32.7	43.4	6.6	8.8
1977-78	81.4	100.0	38.7	47.5	35.0	43.0	7.7	9.5
1978-79	88.0	100.0	39.3	44.7	40.1	45.6	8.6	9.8

Table B—Comparison of total receipts with total revenue: 50 States and D.C., 1970-71 through 1978-79

Fiscal period	Billions of dollars			Revenue as a percent of receipts	Non-revenue as a percent of receipts
	Total receipts	Total revenues	Non-revenue receipts		
1970-71	47.8	44.5	3.3	93.1	6.9
1971-72	53.9	50.0	3.9	92.8	7.2
1972-73	55.6	52.1	3.5	93.8	6.2
1973-74	62.6	58.2	4.4	93.0	7.0
1974-75	68.0	64.4	3.6	94.7	5.3
1975-76	74.2	70.8	3.4	95.4	4.6
1976-77	79.2	75.3	3.9	95.1	4.9
1977-78	85.0	81.4	3.6	95.8	4.2
1978-79	91.8	88.0	3.9	95.9	4.1

purpose. The majority of revenue from the State is unrestricted. The types of restricted grants-in-aid vary among the States but school lunch, aid for transportation, and school construction are typical types in most States. In fiscal year 1979, of the $40.1 billion of State grants-in-aid, $11.1 billion was restricted.

The national average percentage of revenues to LEA's from Federal sources was 9.8 percent or $220 per student in average daily attendance. This percentage, as shown in table 3, varied from 5.4 percent in Wisconsin to 24.8 percent in Mississippi. Variation in revenue from Federal sources is expected since it is based on eligibility criteria such as concentrations of poverty, or compensation for the impact of Federal installations on the local schools.

Historically, the local property tax has been the primary source of local revenue for public education. However, this burden is being shifted in many States to other forms of taxation such as a local sales tax. Table 4 indicates that 86.6 percent of local revenues are derived from the property tax.

A comparison of total receipts, total revenues, and total non-revenue receipts is presented in table B. The major portion of non-revenue receipts were derived from debt incurred to acquire or construct new school facilities. Although enrollments began to decline in the 1970's and new construction slowed, buildings aged and remodeling costs still were incurred. Changes in grade spans and in building use patterns were affected by migration, educational philosophy, and other innovations which also required school renovations. Although the patterns of these changes varies among the States, overall non-revenue receipts as percent of total receipts decreased from 6.9 percent of total receipts in 1970-71 to about 4.1 percent in 1978-79, creating a historically low margin between receipts and revenues for LEA's nationally.

In fiscal 1979 important changes are noteworthy with regard to revenue: for the first time the State provided the greatest share of the cost of educating a student in an LEA; the property tax, while remaining the predominant source of local revenue (34 percent) in most States, represented a smaller proportion of the total revenue base for local education[4]; non-revenue receipts reached a historic low as a proportion of total receipts nationally.

Expenditures

Total Outlays

The total outlays[5] of monies for public elementary and secondary education for FY 79 was $89.7 billion which represents an increase of 5.3 percent over FY 78. This amount includes expenditures of $4.2 billion spent by State and other agencies for and on behalf of local education agencies; $5.6 billion spent for capital items[6]; $5.3 billion spent for debt service and about one half billion dollars spent for community services. Total outlays for the 50 States and the District of Columbia are presented in table 5.

Table 6 provides a breakdown of the outlays for debt service into principal, interest, and other debt service and a breakdown of capital outlay into land, buildings, and equipment for the 50 States and the District of Columbia. Table 7 presents the distribution of the $74 billion of outlays for current expenditures by major function for the 50 States and the District of Columbia.

Current Expenditures

Current expenditures are those outlays made by LEA's for operating the schools and providing educational programs and services for one fiscal period (year). The most common fiscal year is July 1 through June 30, although there are exceptions, such as in Colorado where the fiscal year is the calendar year. These statistics generally reflect the current expenditures for the 1978-79 school year.

The total national expenditure for the 50 States and the District of Columbia for "current" operations of the public elementary and secondary schools was $78.3 billion in FY 79. This represents an increase of only 12.2 percent over FY 78 when expenditures were $69.8 billion. Table 7 provides a breakdown of current expenditures into the following functions: local administration, instruction, pupil transportation, operation and maintenance of plant, pupil services and fixed charges for the 50 States and the District of Columbia. Some of the variation in the percent distribution shown in table 7 and table D is due to changes in State accounting systems. This is most notable for the fixed charges function where six States reported no expenditures under that category. In these States, the expenditures usually reported under this function have been classified as objects of expenditures included with other functions; some other States partially distribute expenditures for fixed charges.

Table 5 and 6 provide State and national total outlays by level and purpose. Tables 7, 8, and 9 provide State and national totals for current expenditures made by local education agencies.

Table C presents the national average current expenditures per ADA for local education agencies. The majority of outlays by State and other agencies for and on behalf of LEA's represent State sharing of employee retirement, other fringe benefits, transportation aid and shared services. Averages are presented including ($2,002.99) and excluding ($1,894.73) expenditures for and on behalf of LEA's. The difference between these averages indicates that LEA expenditures would be $106.25 higher if these costs were expended by the LEA directly.

Table D presents a trend for expenditures by function since FY 71 for six major functions: local administration, instruction, attendance and health services, pupil transportation, operation and maintenance of plant and fixed charges. These six functions account for $70.6 billion[7] or approximately 95 percent of all expenditures ($74.0 billion dollars) for current operating expenses.

The most notable changes in table D for FY 79 are the reduction in the amounts reported for fixed charges and the increase in the amount and proportion of monies expended for instruction. These may reflect accounting variances and/or the costs associated with providing educational services to a declining population[8].

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

This section is restricted to a discussion of current expenditures as defined by P.L. 81-874, School Assistance of Federally Affected Areas (SAFA) and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). These expenditures constitute a major factor in the formulae used to allocate Federal monies under the public laws cited.

Under these laws the term "current expenditures" means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover

Table C—National average current expenditures by local education agencies excluding and including outlays for and on behalf of LEA's by State and other agencies per pupil in average daily attendance (ADA): 1978-79

Outlay	Amount in millions				Table reference
Total outlays			$89,683		table 5
Less: Outlays by LEA's for community services		$ 504			table 5
Debt service					
Interest	$1,770				table 6
Principal	2,958				
Other debt service	608	$5,336			
Capital outlays					table 7
Land and buildings	$4,483				
Equipment	1,094	$5,578	$11,418		
Total current expenditures (incl. other agencies)			$78,265		
Less: Outlays by State and other agencies for and on behalf of LEA's			$ 4,230		table 5
Total current expenditures (excl. other agencies)			$74,035		table 7
Average daily attendance (ADA)				39,075,037	table 9
Average current expenditures per ADA, including outlays by State and other agencies per ADA				$ 2,002.99	
Average current expenditures per ADA excluding outlays by State and other agencies				$ 1,894.73	table 9

Table D—Expenditures by local education agencies for current operations of the regular public elementary and secondary program, by major function of expenditures: 50 States and D.C., 1970-71 through 1977-78

			Major function of expenditures in billions											
	U.S.* Total		Local administration		Instruction		Attendance and health services		Pupil transportation		Operation maintenance of plant		Fixed** charges	
Fiscal period	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1970-71	36.9	100	1.3	3.5	26.2	71.0	0.4	1.0	1.4	3.8	4.0	10.8	3.7	10.0
1971-72	39.7	100	1.4	3.5	28.1	70.8	0.4	1.0	1.5	3.8	4.3	10.8	4.0	10.1
1972-73	43.2	100	1.5	3.5	30.1	69.7	0.4	0.9	1.6	3.7	4.7	10.9	4.8	11.1
1973-74	47.5	100	1.7	3.6	32.8	69.1	0.5	1.1	1.9	4.0	5.3	11.2	5.5	11.6
1974-75	53.6	100	2.0	3.7	36.5	68.1	0.5	0.9	2.2	4.1	6.1	11.4	6.3	11.8
1975-76	58.7	100	2.4	4.0	39.6	67.5	0.5	0.9	2.4	4.1	6.6	11.2	7.3	12.4
1976-77	63.0	100	2.6	4.1	41.9	66.5	0.6	1.0	2.5	4.0	7.3	11.6	8.1	12.9
1977-78	69.1	100	3.2	4.6	45.0	65.1	0.7	1.0	2.7	3.9	8.1	11.7	9.3	13.5
1978-79	70.6	100	3.1	4.4	47.6	67.4	0.7	1.0	3.2	4.5	8.6	12.2	7.3	10.3

*Includes 50 States and Washington, D.C.: Excludes food services, pupil activities and free summer school.

**Includes employer share of retirement, fringe benefits, rents, insurance premiums and a variety of contractual services.

deficits for food services and student body activities. Not included are expenditures for community services, capital outlay, debt service, reimbursement of tuition and transportation fees, and grant funds received under ESEA, Titles I, IV-B, and IV-C. The term "free public education" means education which is provided at public expense, under public supervision and direction, and without tuition charge, and which is provided as elementary or secondary school education in the applicable State.

Table E summarizes the information used to determine the national current expenditure per pupil in average daily attendance (ADA). Table 10 provides public elementary and secondary school average daily attendance (ADA) and expenditures at the local level for administration of P.L. 81-874 and P.L. 89-10 by State.

The difference between table 9 which reports a total of $1,894.70 per pupil in ADA excluding expenditures for and on behalf of LEA's by other agencies and table 10 which

Table E—National average of current expenditure for public elementary and secondary education per pupil in average daily attendance for purposes of P.L. 81-874 and P.L. 89-10: 50 States and D.C., 1978-79

National Totals*	Amount in millions		
Total expenditures at the local level by LEAs	$73,435		
Plus: Expenditures by State and other agencies for and on behalf of LEAs	$ 4,230	$77,665	
Less: Exclusions for ESEA Titles I, IV-B, IV-C, tuition and transportation fees		$ 2,666	
Current expenditures for purposes of ESEA and SAFA		$74,999	
Average daily attendance (ADA)			39,075,837
National average per pupil expenditure in ADA			$1,919.33

*Table 10 provides detail for the 50 States, D.C., and other areas.

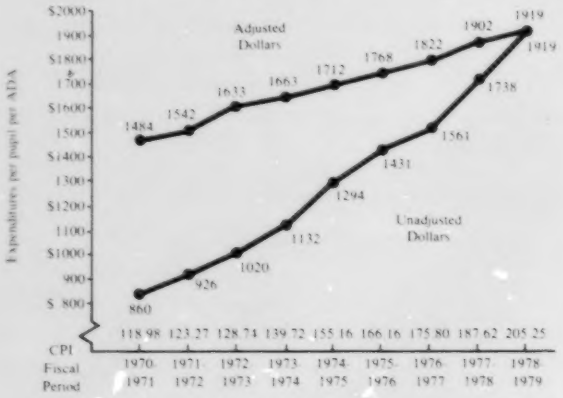
reports an expenditure of $1,919.33 per pupil in ADA is due to slight variations in expenditures allowable for inclusion as current expenditures as defined by P L. 81-874 and P.L. 89-10.

Table 10 presents the average daily attendance (ADA), total eligible expenditures, and the average expenditure per pupil for the United States and each individual State, D.C. and other areas. The expenditure per pupil in ADA for FY 79 was $1,919, an increase of 10.4 percent from the FY 78 national average in unadjusted dollars. This percentage is very sensitive to the changes in average daily attendance.

Table F presents the U.S. average, and lowest and highest State averages of current expenditures per pupil, as reported for the administration of P.L. 81-874 and P.L. 89-10, in dollars adjusted and unadjusted for the Consumer Price Index (CPI) for fiscal years 1971 through 1979. Dollars which are unadjusted are dollars valued over the period the expenditures were made. Dollars adjusted for inflation (i.e., deflation in terms of buying power) using the CPI, represent an estimate of the purchasing power of FY 79 dollars expended in FY 71 through FY 78. In unadjusted dollars, expenditures for education increased 123 percent from FY 71 through FY 79 nationally. However, after adjusting for inflation of United States currency, the national average of expenditures for education increased by 29.3 percent over the 9 year period or an average of 3.7 percent per year.

Chart 1 presents the statistics on declining enrollment graphically. Average daily attendance has declined 3.4 million since its high of 42.5 million pupils in average daily attendance for the school year 1971-72 (FY 72). Although ADA decreased 8 percent since FY 72, average expenditures per pupil in ADA increased 24.4 percent in dollars adjusted for inflation using the CPI over the same period.

Chart 1—Average daily attendance of pupils in public elementary and secondary schools: 1970-71 through 1978-79



The geographic distribution of State average expenditures per student in ADA is presented by quartile in chart 2. Quartile points divide a distribution into four equal parts about the middle value (or the average of tied middle values).

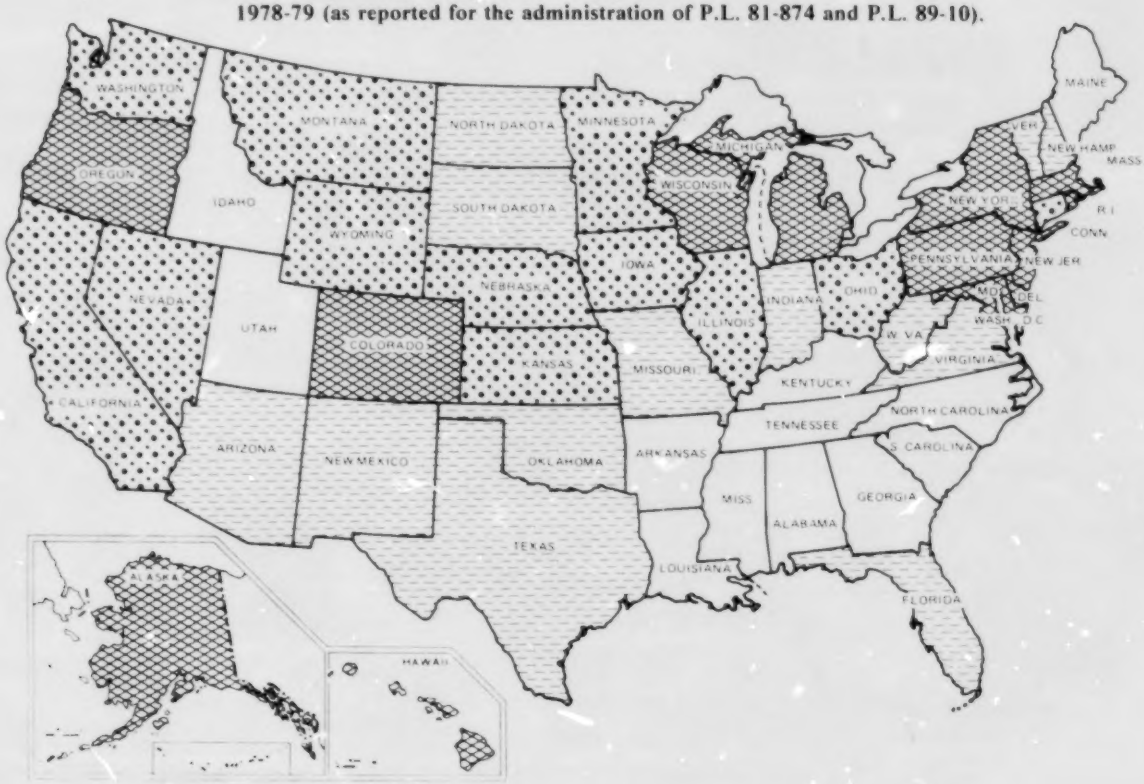
States whose spending was below quartile I tended to be grouped in the Southeast with the exception of Maine, Idaho

Table F—Average, lowest and highest State averages of current expenditures per pupil; as reported for administration of P.L. 81-874 and P.L. 89-10 in dollars adjusted and unadjusted for CPI: 50 States and D.C., 1970-71 through 1978-79

Fiscal period	Current unadjusted dollars			Current dollars adjusted to 1978-79*		
	U.S. average	Lowest State average	Highest State average	U.S. average	Lowest State average	Highest State average
1970-71	$860	$470	$1487	$1484	$811	$2565
1971-72	926	533	1596	1542	887	2657
1972-73	1020	595	1689	1633	952	2703
1973-74	1132	668	1964	1663	981	2885
1974-75	1294	756	2300	1712	1000	3042
1975-76	1431	874	2836	1768	1080	3503
1976-77	1561	988	3227	1822	1153	3768
1977-78	1738	1087	3488	1902	1189	3816
1978-79	1919	1208	3964	1919	1208	3964

*Current dollars are adjusted to FY 79 dollars by factors derived from the Consumer Price Index (CPI), U.S. Department of Labor, Bureau of Labor Statistics.

Chart 2—State average current expenditure per pupil for operation of public elementary and secondary schools by quartile: 1978-79 (as reported for the administration of P.L. 81-874 and P.L. 89-10).



Below quartile I ($1537)

Between quartile I and quartile II ($1723)

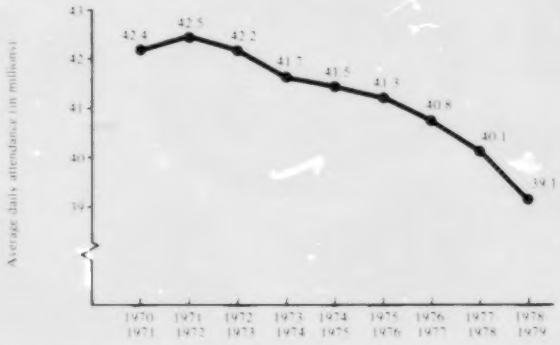
Between quartile II and quartile III ($2120)

Above quartile III

and Utah. States between quartile I and II were more dispersed but tended to cluster in the large southwestern States and in less densely populated areas with the exception of Virginia, Indiana and Florida. States in the Midwest and far West tended to fall between quartile II and III with the exception of Connecticut. Northeastern States tended to expend funds per student in ADA above quartile III, as did Oregon and Colorado.

Chart 3 presents the data in table F graphically and is intended to illustrate the convergence of current and 1978-79 dollars. The graph indicates that the "real" annual rate of increase in educational expenditures is less dramatic than is implied by the unadjusted averages. For FY 79 this "real rate" was 0.9 percent or $17 per pupil in ADA compared to a 10.4 percent and $181 increase in current dollars.

Chart 3—Adjusted and unadjusted average current expenditures per ADA for 1970-71 through 1978-79: CPI for 1967 = 100



Consumer Price Index for urban wage earners and clerical workers—(CPI-W): U.S. Department of Labor, Bureau of Labor Statistics.

Summary

Important changes in the proportion of revenues derived from local sources were noted in FY 79. For the first time the revenue from State sources exceeded the revenue from local sources for public elementary and secondary education. The margin between total revenues and total receipts has declined to 4 percent; that is, revenues for FY 79 were 96 percent of total receipts. Also, more dollars per student in ADA are being spent than are accounted for by inflation alone. However, in FY 79, the "real" increase (adjusted for the CPI) was less than 1 percent and amounted to $17 per student in ADA.

Technical Notes

1. *Revenues.* The total amount of financial resources available to local educational agencies to prepare educational services and educational support services. Revenues are additions to assets which do *not*: (1) increase any liability; (2) represent the recovery of a prior expenditure; or (3) represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

2. *Non-revenue Receipts.* Amounts borrowed and not repaid during the year; the value of assets converted to cash; recovery of prior expenditures; and compensation for losses of previously acquired assets.

3. Revenues increase governmental fund type net current assets from sources other than expenditure refunds and residual equity transfers. Proceeds and operating transfers from general long term debt funds are classified as "other financing sources," and are therefore a receipt but not a revenue. Operating transfers into LEA fund accounts are not revenues to the fund even though the transfer-in may increase the fund balance. Some transfer items, e.g., tuition, are excluded when aggregated for State and Federal reporting to avoid duplicate counting. Most LEA accounting is on a modified accrual basis; therefore, items of revenues are recognized on a cash basis since the amount of revenue is determined at the time of collection. In other words, revenues which are "material and available" are accrued while all other revenues are recognized on a cash basis. Variance in the accounting basis and the classification of receipts and expenditures complicate the Federal reporting for the States. However, the figures reported herein are believed to be reliable under the conditions cited. See *Financial Accounting for Local and State School Systems, 1980* for additional details and definitions.

4. This was computed as follows: 39.2 percent (table A) times 86.6 percent (table 4) is 34 percent.

5. The term "outlay" is synonymous with "expenditure;" however, it is most commonly used in connection with capital outlays (expenditures). In this text "outlay" is used in its more general sense in order to improve its readability and to clarify table 5.

6. Capital outlays benefit future fiscal periods and debt service outlays pay for benefits acquired in prior fiscal periods and are therefore excluded from "current" expenditures. School facilities are commonly used by community groups for purposes other than instruction. Although charges are levied for this use, these are accounted for under the category of "community services."

7. This amount is determined by subtracting the $4.2 billion of pupil service from the total on table 7 then adding back $725 million of attendance and health expenditures as shown in table 8.

8. For example, some States now include expenditures for the principal's office under the category of "local administration" while other States report these expenditures under the category of "instruction." In addition, some States report all fringe salary benefits under "fixed charges" while others include these in the base salary of employees within the appropriate functional category.

State Tables—FY 1979

Statistics are presented by State in total amounts and in ratio for each State; e.g., revenues and expenditures per student in average daily attendance (ADA) by source of revenue or function of expenditure. These data are the primary source of comparable, financial State summary data among States for revenues and expenditures. Data collection is a cooperative and mutually beneficial effort between NCES and the Chief State School Officers. The expenditure data are certified in order to assist the Secretary of Education in administering the provisions of P.L. 81-874. Data for this report were furnished by the State education agencies, the District of Columbia, and outlying areas. These statistics were collected in 1980 for the fiscal year ending June 30, 1979. Two forms from the Common Core of Data (CCD) were used: Part VIII Revenues and Expenditures for Public Elementary and Secondary, fiscal year 1979 and Part IX Miscellaneous State Aggregates for School Year 1978-79. Copies of these forms are available upon request. The computer file was edited and closed for purposes of this report on September 17, 1981. It is available to the public upon request. In all tables, details may not add to totals because of rounding.

TABLE 1.--TOTAL RECEIPTS OF LOCAL PUBLIC ELEMENTARY AND SECONDARY AGENCIES, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1978-79

(IN THOUSANDS OF DOLLARS)

STATE OR OTHER AREA	TOTAL RECEIPTS	REVENUE RECEIPTS				NONREVENUE RECEIPTS
		TOTAL	FEDERAL	STATE	LOCAL	
1	2	3	4	5	6	7
50 STATES AND D.C	$91,833,102	$87,990,143	$8,660,118	$40,132,130	$39,201,891	$3,836,959
ALABAMA	1,217,609	1,182,547	190,642	734,210	257,688	35,062
ALASKA	374,833	374,833	43,831	260,501	70,500	-
ARIZONA	1,105,565	1,100,964	140,937	434,819	525,208	4,601
ARKANSAS	638,018	593,687	47,163	285,885	210,640	44,331
CALIFORNIA	9,402,187	9,165,566	976,701	5,677,619	2,511,246	236,620
COLORADO	1,412,433	1,356,658	83,075	555,815	717,768	55,774
CONNECTICUT	1,153,258	1,148,990	88,627	291,173	769,190	4,268
DELAWARE	275,497	271,317	34,282	173,226	63,809	4,180
DISTRICT OF COLUMBIA	283,760	283,657	42,407	0	241,250	103
FLORIDA	3,025,804	2,918,356	324,218	1,505,285	1,088,854	107,447
GEORGIA	1,800,514	1,687,912	250,320	833,042	604,549	112,602
HAWAII	353,526	332,717	54,914	277,803	0	20,809
IDAHO	320,057	303,344	34,696	120,308	148,342	16,713
ILLINOIS	4,705,022	4,524,422	378,648	1,700,985	2,445,390	180,599
INDIANA	2,019,909	1,978,920	120,590	1,067,781	784,549	40,990
IOWA	1,249,555	1,215,340	71,190	502,500	641,650	34,215
KANSAS	1,018,449	931,583	57,294	355,567	518,722	86,866
KENTUCKY	996,501	984,156	154,025	632,417	197,713	12,345
LOUISIANA	1,438,223	1,361,125	208,900	717,734	442,490	77,098
MAINE	402,884	397,411	37,640	187,046	172,725	5,474
MARYLAND	1,891,892	1,883,889	156,476	716,581	1,010,838	8,002
MASSACHUSETTS	2,937,681	2,933,114	182,956	993,758	1,756,414	4,567
MICHIGAN	4,658,537	4,428,709	530,209	1,657,879	2,234,621	229,828
MINNESOTA	2,090,579	1,962,262	111,231	1,119,125	731,908	128,317
MISSISSIPPI	676,861	656,824	102,771	366,480	127,567	20,036
MISSOURI	1,665,353	1,610,694	170,036	568,038	872,051	54,658
MONTANA	394,280	361,234	39,196	142,139	159,899	33,046
NEBRASKA	629,154	607,583	47,420	95,110	465,053	21,571
NEVADA	368,083	279,725	19,593	90,606	169,525	88,358
NEW HAMPSHIRE	305,313	289,192	18,774	20,593	249,824	16,121
NEW JERSEY	3,481,941	3,431,142	254,900	1,343,883	1,832,360	50,798
NEW MEXICO	591,296	556,300	96,718	356,700	102,945	34,935
NEW YORK	9,159,183	8,901,846	715,491	3,379,701	4,806,654	257,336
NORTH CAROLINA	1,788,216	1,781,241	264,021	1,120,296	396,924	6,974
NORTH DAKOTA	247,139	240,953	25,733	106,647	108,580	6,186
OHIO	4,072,553	3,764,600	244,959	1,571,317	1,944,324	307,953
OKLAHOMA	1,154,252	1,089,274	154,071	580,325	351,151	64,978
OREGON	1,237,766	1,119,736	169,278	362,784	647,673	118,030
PENNSYLVANIA	4,967,503	4,807,625	438,718	2,074,945	2,293,973	159,878
RHODE ISLAND	337,536	334,313	31,340	109,163	193,810	3,224
SOUTH CAROLINA	913,907	862,204	103,967	383,110	319,082	51,703
SOUTH DAKOTA	255,661	252,155	38,630	47,525	166,000	3,505
TENNESSEE	1,273,327	1,156,986	100,964	447,460	492,564	116,340
TEXAS	5,805,701	5,200,182	610,798	2,472,887	2,116,497	605,519
UTAH	654,247	573,564	58,777	300,147	222,640	80,684
VERMONT	201,924	199,160	15,496	57,132	126,531	2,765
VIRGINIA	1,974,110	1,862,559	234,240	697,079	931,241	111,559
WASHINGTON	1,984,042	1,854,964	169,985	1,133,172	551,807	129,078
WEST VIRGINIA	721,646	717,244	72,679	449,966	194,599	4,440
WISCONSIN	2,186,812	1,967,103	164,573	700,955	1,141,036	219,248
WYOMING	232,719	214,139	14,603	82,656	136,880	18,580
OUTLYING AREAS:						
AMERICAN SAMOA	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.
GUAM	8,661	8,661	8,661	0	0	0
PUERTO RICO	615,675	615,675	223,760	.	391,916	.
TRUST TERRITORY	.	.	.	.	.	.
VIRGIN ISLANDS	45,974	45,974	10,021	35,954	0	0
DOD OVERSEAS SCHOOLS	.	.	.	.	.	.
NORTHERN MARIANAS	.	.	.	.	.	.

22

TABLE 2.--REVENUES OF LOCAL PUBLIC ELEMENTARY AND SECONDARY AGENCIES, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1978-79

(IN THOUSANDS OF DOLLARS)

	STATE			LOCAL			
	TOTAL	RESTRICTED GRANTS IN AID	UNRESTRICTED GRANTS IN AID	TOTAL	INTERMEDIATE	PROPERTY TAX	OTHER SOURCES
1	2	3	4	5	6	7	8
50 STATES AND D.C.	$40,132,136	$11,090,367	$29,041,769	$39,201,891	$633,009	$33,991,987	$4,636,895
ALABAMA	734,210	734,210	0	257,684	0	98,883	158,805
ALASKA	200,501	200,501	0	70,500	0	0	70,500
ARIZONA	434,819	0	434,819	525,208	478	408,711	116,019
ARKANSAS	285,803	35,058	250,807	210,640	0	210,640	0
CALIFORNIA	9,677,819	969,284	8,708,535	2,511,240	168,429	2,112,335	230,381
COLORADO	555,815	69,866	485,949	717,768	757	559,155	157,856
CONNECTICUT	291,173	100,514	190,659	749,190	0	749,190	0
DELAWARE	173,220	173,220	0	63,808	0	59,221	4,587
DISTRICT OF COLUMBIA	0	0	0	241,250	0	45,836	195,413
FLORIDA	1,565,289	343,389	1,221,230	1,088,854	0	931,271	157,583
GEORGIA	833,042	833,042	0	888,584	0	551,474	55,070
HAWAII	277,803	0	277,803	0	0	0	0
IDAHO	120,306	102,240	18,066	146,342	24,078	95,448	28,816
ILLINOIS	1,700,285	240,022	1,454,302	2,445,390	0	2,163,477	281,913
INDIANA	1,067,781	48,675	1,019,106	784,549	4,078	608,693	171,180
IOWA	502,506	78,298	424,208	841,044	118	596,251	45,274
KANSAS	555,567	48,074	508,493	518,722	447	441,597	76,679
KENTUCKY	632,417	42,107	590,250	197,713	0	137,442	60,272
LOUISIANA	717,734	69,098	648,636	442,498	0	115,902	326,596
MAINE	187,046	20,080	166,966	172,725	0	171,916	809
MARYLAND	716,581	0	716,581	1,010,838	0	993,292	17,545
MASSACHUSETTS	993,750	141,810	851,938	1,750,414	0	1,671,363	85,051
MICHIGAN	1,857,479	1,857,479	0	2,234,021	7,052	2,125,885	101,085
MINNESOTA	1,119,123	121,149	997,974	731,908	10,517	620,151	101,240
MISSISSIPPI	300,800	342,007	24,819	127,567	531	109,830	17,206
MISSOURI	508,838	508,838	0	872,851	96,028	629,798	146,225
MONTANA	152,139	5,400	174,738	139,899	27,199	99,593	13,107
NEBRASKA	95,110	22,219	72,891	485,053	18,264	404,941	41,848
NEVADA	90,000	199	99,807	169,525	0	99,516	70,009
NEW HAMPSHIRE	20,593	11,973	8,621	249,824	0	245,107	4,057
NEW JERSEY	1,343,803	175,442	1,168,360	1,832,381	0	1,743,035	89,345
NEW MEXICO	350,730	54,253	317,446	102,945	0	43,705	59,240
NEW YORK	3,378,731	49,507	3,330,154	4,800,654	0	4,520,758	205,896
NORTH CAROLINA	1,120,298	123,078	997,221	390,924	0	349,981	36,943
NORTH DAKOTA	108,848	5,708	108,948	108,584	20,550	80,405	7,629
OHIO	1,571,317	141,171	1,430,240	1,944,324	0	1,900,496	43,827
OKLAHOMA	501,023	242,733	247,290	351,181	27,151	301,040	23,010
OREGON	302,784	14,150	648,624	847,073	30,270	554,072	30,520
PENNSYLVANIA	2,074,943	715,208	1,359,735	2,293,973	0	1,756,448	537,526
RHODE ISLAND	109,103	6,021	102,542	193,811	0	186,205	5,605
SOUTH CAROLINA	583,116	582,272	844	319,382	13,962	240,425	64,295
SOUTH DAKOTA	47,525	3,235	44,290	160,206	5,192	151,304	11,504
TENNESSEE	497,408	85,758	413,702	492,584	0	265,904	226,681
TEXAS	2,472,847	0	2,472,847	2,110,147	15,065	1,922,747	172,065
UTAH	500,147	359,147	0	222,047	0	193,969	28,078
VERMONT	57,132	18,132	39,000	120,531	0	120,086	0,446
VIRGINIA	497,079	497,079	0	931,241	0	886,461	44,779
WASHINGTON	1,133,172	641,348	491,824	551,067	106,745	385,347	59,000
WEST VIRGINIA	449,966	449,651	315	194,599	446	133,060	61,042
WISCONSIN	760,955	113,935	587,019	1,141,636	3,381	1,062,284	75,971
WYOMING	82,850	0	82,850	130,888	47,471	84,080	5,329
OUTLYING AREAS:							
AMERICAN SAMOA	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.
GUAM	0	0	0	0	0	0	0
PUERTO RICO	.	.	.	391,916	.	391,471	445
TRUST TERRITORY	.	.	.	.	.	.	.
VIRGIN ISLANDS	35,954	0	35,954	0	0	0	0
DOD OVERSEAS SCHOOLS	.	.	.	.	.	.	.
NORTHERN MARIANAS	.	.	.	.	.	.	.

23

TABLE 3.--AVERAGE DAILY ATTENDANCE AND REVENUE PER PUPIL FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1978-79

STATE OR OTHER AREA	AVERAGE DAILY ATTENDANCE (ADA) (IN THOUSANDS)	REVENUE PER PUPIL							
		TOTAL		FEDERAL		STATE		LOCAL	
		DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT
1	2	3	4	5	6	7	8	9	10
50 STATES AND D.C.	39,976	$2,252	100.0	$220	9.8	$1,027	45.6	$1,005	44.6
ALABAMA	717	1,650	100.0	260	16.1	1,024	62.1	366	21.8
ALASKA	82	4,592	100.0	537	11.7	3,192	69.5	864	18.8
ARIZONA	475	2,317	100.0	297	12.8	915	39.5	1,105	47.7
ARKANSAS	428	1,387	100.0	227	16.4	668	48.2	492	35.5
CALIFORNIA	4,111	2,230	100.0	236	10.7	1,381	61.9	611	27.4
COLORADO	510	2,058	100.0	163	8.1	1,084	41.0	1,406	52.9
CONNECTICUT	541	2,124	100.0	127	6.0	536	25.3	1,459	68.7
DELAWARE	106	2,721	100.0	344	12.6	1,737	63.8	640	23.5
DISTRICT OF COLUMBIA	106	2,669	100.0	399	14.9	0	0.0	2,270	85.1
FLORIDA	1,408	2,073	100.0	230	11.1	1,069	51.6	773	37.3
GEORGIA	991	1,703	100.0	253	14.8	841	49.4	610	35.8
HAWAII	158	2,157	100.0	356	16.5	1,801	83.5	0	0.0
IDAHO	190	1,888	100.0	183	11.4	634	39.7	782	48.9
ILLINOIS	1,830	2,473	100.0	207	8.4	930	37.6	1,336	54.0
INDIANA	1,010	1,959	100.0	125	6.4	1,057	54.0	777	39.6
IOWA	533	2,281	100.0	134	5.9	943	41.3	1,204	52.8
KANSAS	393	2,373	100.0	146	6.2	906	38.2	1,322	55.7
KENTUCKY	633	1,556	100.0	243	15.7	1,000	64.3	313	20.1
LOUISIANA	743	1,831	100.0	276	14.8	966	52.7	595	32.5
MAINE	217	1,832	100.0	173	9.5	862	47.1	796	43.5
MARYLAND	715	2,634	100.0	219	8.3	1,002	38.0	1,413	53.7
MASSACHUSETTS	970	3,023	100.0	189	6.2	1,024	33.9	1,810	59.9
MICHIGAN	1,760	2,517	100.0	191	7.6	1,056	42.0	1,270	50.5
MINNESOTA	771	2,594	100.0	144	5.7	1,451	57.0	949	37.3
MISSISSIPPI	481	1,423	100.0	353	24.8	794	55.8	276	19.4
MISSOURI	798	2,020	100.0	213	10.6	713	35.3	1,093	54.1
MONTANA	149	2,419	100.0	263	10.9	1,220	50.4	937	38.7
NEBRASKA	278	2,179	100.0	171	7.8	341	15.7	1,666	76.5
NEVADA	134	2,091	100.0	146	7.0	677	32.4	1,267	60.6
NEW HAMPSHIRE	158	1,834	100.0	119	6.5	131	7.1	1,584	86.4
NEW JERSEY	1,201	2,857	100.0	212	7.4	1,119	39.2	1,526	53.4
NEW MEXICO	257	2,166	100.0	376	17.4	1,388	64.1	401	18.5
NEW YORK	2,665	3,340	100.0	268	8.0	1,288	38.6	1,803	54.0
NORTH CAROLINA	1,082	1,647	100.0	244	14.8	1,036	62.9	367	22.3
NORTH DAKOTA	118	2,048	100.0	219	10.7	907	44.3	923	45.1
OHIO	1,914	1,967	100.0	131	6.6	821	41.7	1,016	51.6
OKLAHOMA	550	1,942	100.0	282	14.5	1,050	53.2	639	32.2
OREGON	422	2,651	100.0	259	9.8	859	32.4	1,533	57.8
PENNSYLVANIA	1,477	2,561	100.0	234	9.1	1,105	43.2	1,222	47.7
RHODE ISLAND	145	2,307	100.0	216	9.4	753	32.7	1,338	58.0
SOUTH CAROLINA	574	1,501	100.0	279	18.6	667	44.4	556	37.0
SOUTH DAKOTA	130	1,937	100.0	297	15.3	365	18.8	1,275	65.8
TENNESSEE	806	1,337	100.0	193	14.4	575	43.0	569	42.6
TEXAS	2,592	2,006	100.0	236	11.8	954	47.6	814	40.6
UTAH	295	1,936	100.0	172	8.9	1,018	52.3	755	38.8
VERMONT	97	2,049	100.0	159	7.8	588	28.7	1,302	63.5
VIRGINIA	976	1,909	100.0	241	12.6	714	37.4	954	50.0
WASHINGTON	714	2,598	100.0	238	9.2	1,587	61.1	773	29.7
WEST VIRGINIA	353	2,032	100.0	206	10.1	1,275	62.7	551	27.1
WISCONSIN	795	2,456	100.0	136	5.4	886	36.0	1,436	58.6
WYOMING	87	2,489	100.0	167	6.8	717	29.3	1,565	63.9
OUTLYING AREAS:									
AMERICAN SAMOA	.	.	100.0	.	.	.	.	.	.
CANAL ZONE	.	.	100.0	.	.	.	.	.	.
GUAM	24	367	100.0	367	100.0	0	0.0	0	0.0
PUERTO RICO	673	915	100.0	332	36.3	.	.	582	63.7
TRUST TERRITORY	.	.	100.0	.	.	.	.	.	.
VIRGIN ISLANDS	23	1,974	100.0	431	21.8	1,544	78.2	0	0.0
DOD OVERSEAS SCHOOLS	.	.	100.0	.	.	.	.	.	.
NORTHERN MARIANAS	.	.	100.0	.	.	.	.	.	.

TABLE 8.--LOCAL REVENUE PER PUPIL FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1978-79

STATE OR OTHER AREA	REVENUE PER PUPIL							
	TOTAL LOCAL		INTERMEDIATE		LOCAL PROPERTY TAX		OTHER LOCAL	
	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT
1	2	3	4	5	6	7	8	9
50 STATES AND D.C.	$1,005	100.0	$16	1.6	$870	86.6	$119	11.8
ALABAMA	360	100.0	0	0.0	138	38.4	222	61.6
ALASKA	804	100.0	0	0.0	.	.	804	100.0
ARIZONA	1,105	100.0	1	0.1	860	77.8	244	22.1
ARKANSAS	492	100.0	.	.	492	100.0	.	.
CALIFORNIA	611	100.0	41	6.7	514	84.1	56	9.2
COLORADO	1,406	100.0	1	0.1	1,096	77.9	309	22.0
CONNECTICUT	1,459	100.0	0	0.0	1,459	100.0	.	.
DELAWARE	640	100.0	0	0.0	594	92.8	46	7.2
DISTRICT OF COLUMBIA	2,270	100.0	0	0.0	431	19.0	1,838	81.0
FLORIDA	773	100.0	0	0.0	661	85.5	112	14.5
GEORGIA	610	100.0	0	0.0	557	91.2	54	8.8
HAWAII	0	100.0	0	.	0	.	0	.
IDAHO	782	100.0	127	16.2	503	64.3	152	19.4
ILLINOIS	1,336	100.0	0	0.0	1,182	88.5	154	11.5
INDIANA	777	100.0	5	0.6	602	77.0	169	21.8
IOWA	1,204	100.0	0	0.0	1,119	92.9	85	7.1
KANSAS	1,322	100.0	1	0.1	1,125	85.1	195	14.8
KENTUCKY	313	100.0	0	0.0	217	69.5	95	30.5
LOUISIANA	595	100.0	0	0.0	156	26.2	439	73.8
MAINE	796	100.0	0	0.0	792	99.5	4	0.5
MARYLAND	1,413	100.0	0	0.0	1,389	98.3	25	1.7
MASSACHUSETTS	1,810	100.0	0	0.0	1,723	95.2	88	4.8
MICHIGAN	1,270	100.0	4	0.3	1,208	95.1	58	4.6
MINNESOTA	949	100.0	14	1.4	804	84.7	131	13.8
MISSISSIPPI	276	100.0	1	0.4	238	86.1	37	13.5
MISSOURI	1,093	100.0	120	11.0	790	72.2	183	16.8
MONTANA	937	100.0	142	19.4	667	71.2	88	9.4
NEBRASKA	1,668	100.0	66	3.9	1,452	87.1	150	9.0
NEVADA	1,267	100.0	0	0.0	744	58.7	523	41.3
NEW HAMPSHIRE	1,584	100.0	0	0.0	1,555	98.1	30	1.9
NEW JERSEY	1,526	100.0	0	0.0	1,452	95.1	74	4.9
NEW MEXICO	401	100.0	0	0.0	171	42.5	231	57.5
NEW YORK	1,803	100.0	0	0.0	1,696	94.1	107	5.9
NORTH CAROLINA	367	100.0	0	0.0	333	90.7	34	9.3
NORTH DAKOTA	923	100.0	175	18.9	684	74.1	65	7.0
OHIO	1,016	100.0	0	0.0	993	97.7	23	2.3
OKLAHOMA	639	100.0	49	7.7	548	85.7	42	6.6
OREGON	1,533	100.0	86	5.6	1,314	85.7	134	8.7
PENNSYLVANIA	1,222	100.0	0	0.0	930	76.0	286	23.4
RHODE ISLAND	1,338	100.0	0	0.0	1,299	97.1	39	2.9
SOUTH CAROLINA	556	100.0	24	4.4	419	75.5	112	20.1
SOUTH DAKOTA	1,275	100.0	25	1.9	1,162	91.1	88	6.9
TENNESSEE	589	100.0	0	0.0	327	54.8	262	44.0
TEXAS	814	100.0	6	0.7	742	91.1	67	8.2
UTAH	755	100.0	0	0.0	658	87.1	97	12.9
VERMONT	1,302	100.0	0	0.0	1,235	94.9	66	5.1
VIRGINIA	954	100.0	0	0.0	908	95.2	46	4.8
WASHINGTON	773	100.0	150	19.4	540	69.8	84	10.8
WEST VIRGINIA	551	100.0	1	0.3	377	68.4	173	31.4
WISCONSIN	1,436	100.0	4	0.3	1,337	93.0	96	6.7
WYOMING	1,565	100.0	543	34.7	962	61.4	61	3.9
OUTLYING AREAS:								
AMERICAN SAMOA	.	100.0	.	.	.	.	.	.
CANAL ZONE	.	100.0	.	.	.	.	.	.
GUAM	0	100.0	0	.	0	.	0	.
PUERTO RICO	582	100.0	.	.	582	99.9	1	0.1
TRUST TERRITORY	.	100.0	.	.	.	.	.	.
VIRGIN ISLANDS	0	100.0	0	.	0	.	0	.
DOD OVERSEAS SCHOOLS	.	100.0	.	.	.	.	.	.
NORTHERN MARIANAS	.	100.0	.	.	.	.	.	.

TABLE 5 - TOTAL OUTLAYS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY MAJOR PURPOSE, BY STATE OR OTHER AREA: 1978-79

STATE	TOTAL OUTLAYS	BY STATE & OTHER AGENCIES	LOCAL LEVEL OUTLAYS				
			TOTAL	CURRENT OPERATIONS	COMM. SERS.	DEBT SERV.	CAPITAL OUTLAY
50 STATES & DC	89683882	4229945	85453937	74036799	503671	5335909	5577559
ALABAMA	1201280	185629	1015651	906671	320	20028	88633
ALASKA	378555	13857	364698	316315	0	36284	12100
ARIZONA	1000836	0	1000836	805443	0	60586	134807
ARKANSAS	666601	35067	631534	529804	1178	36129	64423
CALIFORNIA	9305747	451352	8854395	7939944	57490	447854	409106
COLORADO	1319227	0	1319227	1118906	1783	73054	125483
CONNECTICUT	1266615	22943	1243672	1130315	9963	77920	25474
DELAWARE	276392	30366	246026	202652	4899	28077	10398
DIST OF COLUMBIA	286270	0	286270	275395	361	0	10514
FLORIDA	2660397	0	2660397	2314388	25277	104768	215964
GEORGIA	1661879	53008	1608871	1395054	0	66514	147303
HAWAII	352577	0	352577	329041	0	2681	20854
IDAHO	332842	25430	307412	258834	342	12586	35649
ILLINOIS	4581287	189325	4391962	3815720	28319	292770	255152
INDIANA	1987839	140416	1847424	1570362	8947	145243	122872
IOWA	1232182	78800	1153382	1035851	2404	49708	65420
KANSAS	860677	43313	817364	728174	5016	35686	48487
KENTUCKY	1049309	71787	977522	862691	545	55064	59223
LOUISIANA	1336970	59973	1276997	1112564	2589	68962	92882
MAINE	388692	20060	368632	325901	382	25356	16992
MARYLAND	1879151	137701	1741450	1524076	11081	92180	114113
MASSACHUSETTS ..	2693683	116706	2576977	2341158	12617	162347	60854
MICHIGAN	4850486	713479	4137007	3550464	33988	269003	283552
MINNESOTA	1938241	121149	1817092	1526894	43308	122839	124051
MISSISSIPPI	742241	0	742241	688593	2894	3588	47167
MISSOURI	1540517	0	1540517	1369384	21587	73139	76408
MONTANA	376745	0	376745	321013	0	16510	39222
NEBRASKA	637146	18594	618553	524079	162	45375	48936
NEVADA	296462	0	296462	239519	0	27694	29249
NEW HAMPSHIRE ..	303153	5838	297316	247570	5564	24836	19345
NEW JERSEY	3518527	353638	3164889	2890805	5857	205349	62879
NEW MEXICO	516650	3235	513415	453774	2705	24692	32244
NEW YORK	8999641	0	8999641	7998606	28298	717175	255562
NORTH CAROLINA .	1823742	123617	1700125	1579498	3624	0	117004
NORTH DAKOTA ...	241609	0	241609	209866	350	13732	17661
OHIO	3890266	0	3890266	3411470	52688	249183	176925
OKLAHOMA	1101838	73269	1028569	868499	2094	51448	106527
OREGON	1179994	25093	1154900	986269	3942	50908	113781
PENNSYLVANIA ...	5124742	293507	4831235	3899102	44267	676433	211434
RHODE ISLAND ...	359995	8712	351283	327472	1015	21615	1180
SOUTH CAROLINA .	967144	118912	848233	719093	5778	36753	86609
SOUTH DAKOTA ...	222492	0	222492	215691	133	6466	202
TENNESSEE	1342728	113755	1228973	1066396	7058	22210	133310
TEXAS	5460977	483955	4977022	3877659	18845	374252	706266
UTAH	622991	1270	621721	461917	10826	34114	114863
VERMONT	203284	6845	196438	167812	36	15937	12654
VIRGINIA	1902184	0	1902184	1618498	5127	133704	144855
WASHINGTON	1870856	89346	1781511	1453839	3379	68513	255779
WEST VIRGINIA ..	681018	0	681018	583749	4736	16586	75948
WISCONSIN	1999321	0	1999321	1752554	21607	120623	104538
WYOMING	249883	0	249883	187456	290	19434	42703
AMERICAN SAMOA .	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.
GUAM	58776	0	58776	52384	0	0	6263
PUERTO RICO	599631	0	599631	599631	0	0	0
TRUST TERRITORY	.	.	.	.	.	.	.
VIRGIN ISLANDS .	46650	0	46650	46650	0	0	0
DOD OVERSEAS SCH	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.

TABLE 6 - OUTLAYS BY LOCAL EDUCATION AGENCIES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FOR DEBT SERVICE, AND CAPITAL OUTLAYS BY STATE AND OTHER AREAS: 1978-79

STATE	DEBT SERVICE TOTAL	INTEREST	OTHER DEBT SERVICE	PRINC.	TOTAL	CAPITAL LAND & BUILD	EQUIPMENT
50 STATES & DC	5335909	1770430	607860	2957619	5577559	4483156	1094403
ALABAMA	20028	9605	201	10223	88633	68509	20124
ALASKA	36284	21331	0	14952	12100	11047	1053
ARIZONA	60586	27771	948	31866	134807	115634	19173
ARKANSAS	36129	14674	95	21361	64423	46698	17725
CALIFORNIA	447854	89648	171594	186613	409106	294274	114832
COLORADO	73054	33633	209	39213	125483	87691	37792
CONNECTICUT	77920	24812	777	52330	25474	13552	11922
DELAWARE	28077	9708	0	18369	10398	5400	4998
DIST OF COLUMBIA	0	0	0	0	10514	9834	680
FLORIDA	104768	49256	1277	54235	215964	197122	18842
GEORGIA	66514	22539	26237	17738	147303	103852	43451
HAWAII	2681	408	0	2273	20854	20469	385
IDAHO	12586	6557	0	6029	35649	29877	5773
ILLINOIS	292770	90977	13942	187852	255152	213201	41951
INDIANA	145243	7510	115000	22733	122872	113266	9605
IOWA	49708	17865	513	31330	65426	40137	25283
KANSAS	35686	13938	28	21720	48487	27696	20792
KENTUCKY	55064	29714	0	25350	59223	33862	25360
LOUISIANA	68962	30050	1117	37795	92882	74479	18404
MAINE	25356	9421	0	15935	16992	11245	5748
MARYLAND	92180	29502	0	62678	114113	89055	25058
MASSACHUSETTS	162347	12901	0	149446	60854	39386	21468
MICHIGAN	269003	132018	0	136985	283552	176779	106773
MINNESOTA	122839	46634	245	75959	124051	85100	38952
MISSISSIPPI	3588	317	0	3271	47167	31400	15767
MISSOURI	73139	27450	227	45462	76408	61472	14936
MONTANA	16510	5510	0	11001	39222	39222	0
NEBRASKA	45375	15684	0	29690	48936	33399	15538
NEVADA	27694	12598	0	15096	29249	24831	4417
NEW HAMPSHIRE	24836	6649	3872	14315	19345	16251	3094
NEW JERSEY	205349	83226	0	122122	62879	29379	33500
NEW MEXICO	24092	5155	0	19537	32244	22127	10118
NEW YORK	717175	224882	0	492293	255562	216377	39185
NORTH CAROLINA	0	0	0	0	117004	100176	16828
NORTH DAKOTA	13732	2548	0	11184	17661	14411	3249
OHIO	249143	68984	0	180200	176925	120093	56832
OKLAHOMA	51448	9898	98	41452	106527	89511	17016
OREGON	50908	21182	2636	27090	113781	108626	5155
PENNSYLVANIA	676433	183508	262651	230275	211434	176687	34746
RHODE ISLAND	21615	7857	0	13759	1180	674	507
SOUTH CAROLINA	36753	18973	0	17780	86609	70295	16314
SOUTH DAKOTA	6466	2468	183	3815	202	0	202
TENNESSEE	22210	9727	12	12472	133310	114629	18681
TEXAS	374252	187210	3240	183802	706266	706266	0
UTAH	34114	14045	203	19866	114863	103615	11248
VERMONT	15937	2550	0	13387	12654	8928	3726
VIRGINIA	133704	47863	2065	83776	144855	122082	22773
WASHINGTON	68513	31440	0	37073	255779	202820	52959
WEST VIRGINIA	16586	6672	0	9914	75948	60573	15375
WISCONSIN	120623	35529	490	84604	104538	75316	29222
WYOMING	19434	8035	0	11399	42703	25832	16871
AMERICAN SAMOA	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.
GUAM	0	0	0	0	6263	3854	2409
PUERTO RICO	0	0	0	0	0	0	0
TRUST TERRITORY	.	.	.	.	.	.	.
VIRGIN ISLANDS	0	0	0	0	0	0	0
DOD OVERSEAS SCH	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.

TABLE 7 - CURRENT EXPENDITURES BY LOCAL EDUCATION AGENCIES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY FUNCTION, STATE AND OTHER AREAS: 1974-75

STATE	TOTAL AMT	%	ADMIN AMT	%	INSTR AMT	%	TRANS AMT	%	PLANT AMT	%	PUPIL SER AMT	%	FIXED CHARGES AMT	%
50 STATES & DC	74036799	100	3143015	4.25	47043715	64.35	3157151	4.26	8584975	11.55	4284006	5.80	7337394	9.91
ALABAMA	908071	100	25184	2.78	634249	70.51	30657	4.04	76865	8.47	91015	10.04	37705	4.17
ALASKA	316315	100	44356	13.95	188041	59.46	17553	5.55	61726	19.51	4449	1.55	0	0.00
ARIZONA	845443	100	33795	4.22	542469	67.35	32154	3.99	124048	15.40	30511	3.79	42456	5.27
ARKANSAS	529844	100	48920	9.23	324011	61.16	23648	4.46	56241	10.62	44410	8.38	32674	6.05
CALIFORNIA	7939944	100	167524	2.11	5203545	65.54	120515	1.52	897237	8.78	426437	5.37	1325666	16.69
COLORADO	1114946	100	152342	13.66	546281	51.48	35704	3.21	147526	13.19	83187	7.43	119704	10.70
CONNECTICUT	1130315	100	39821	3.53	818763	72.44	58765	5.42	145126	12.84	69743	6.17	0	0.00
DELAWARE	202652	100	11455	5.65	138222	68.23	14787	7.30	26753	14.18	5065	2.84	7703	3.84
DIST OF COLUMBIA	275395	100	10494	5.99	151044	55.08	4969	1.80	42009	15.25	20178	8.78	36100	13.09
FLORIDA	2314388	100	108714	4.81	1481738	64.02	69285	2.99	243345	10.51	109971	4.75	303388	13.11
GEORGIA	1395054	100	115811	8.30	826714	59.26	55477	4.11	161474	11.58	134339	9.63	100435	7.23
HAWAII	329061	100	20086	6.10	208454	62.26	8124	2.47	25605	7.78	28150	8.56	42222	12.83
IDAHO	258834	100	9033	3.72	176590	68.23	16099	6.98	30570	11.81	18687	7.22	10455	4.04
ILLINOIS	3815726	100	174183	4.56	2465040	64.60	132625	3.48	508077	13.33	294303	7.72	240802	6.31
INDIANA	1570362	100	56578	3.60	1049817	66.82	48061	3.14	234049	14.65	75972	4.84	77484	4.93
IOWA	1034951	100	42359	4.09	660306	62.62	46951	4.53	124589	12.01	69984	5.49	114403	11.09
KANSAS	728174	100	28300	3.90	469712	64.51	40995	5.63	91445	12.56	43115	5.92	54544	7.49
KENTUCKY	862091	100	22420	2.65	591460	68.62	59222	6.80	87793	10.18	78474	9.10	23521	2.73
LOUISIANA	1112564	100	57199	5.14	710014	64.52	70175	6.35	102845	9.24	119681	10.76	30650	3.67
MAINE	325901	100	10350	3.18	214677	65.87	20594	6.32	41510	12.74	22736	6.98	10021	4.92
MARYLAND	1524670	100	39123	2.57	1031131	67.59	73804	4.84	219832	14.42	72508	4.74	88880	5.83
MASSACHUSETTS	2341150	100	84298	6.80	1594139	68.09	115504	4.94	287384	12.28	158777	6.78	114473	4.91
MICHIGAN	3594494	100	154274	4.35	2687405	64.44	232113	6.54	484134	13.19	71575	2.02	336403	9.48
MINNESOTA	1526894	100	55705	3.65	985363	64.53	90376	5.92	167883	11.00	110459	7.23	108447	7.10
MISSISSIPPI	844593	100	58962	6.98	441457	64.11	41188	5.98	57849	8.42	89000	12.93	0	0.00
MISSOURI	1309384	100	52389	4.03	846161	65.08	74884	5.67	167891	12.63	70429	5.58	100892	7.89
MONTANA	321013	100	11383	3.58	203741	63.67	14548	4.53	35529	11.06	17647	5.56	38063	11.84
NEBRASKA	524379	100	60290	11.51	340813	65.18	23101	4.42	69739	13.31	24077	4.59	0	0.00
NEVADA	239519	100	5942	2.48	150863	62.99	9869	4.16	30300	12.65	8883	3.71	33657	14.05
NEW HAMPSHIRE	247570	100	8016	3.46	160135	64.69	13496	5.45	29890	12.07	17341	7.00	22596	9.13
NEW JERSEY	2890605	100	130120	4.50	1915445	66.26	131453	4.55	369171	12.77	119687	4.13	225251	7.79
NEW MEXICO	453774	100	13947	3.07	285568	62.95	21244	4.68	52823	11.64	30590	6.74	52456	11.56
NEW YORK	7898000	100	250587	3.21	4540974	58.82	408105	5.18	733125	9.47	323725	4.05	1736080	21.05
NORTH CAROLINA	1579498	100	44584	2.84	1117274	73.74	52710	3.34	145368	9.20	145749	9.23	73402	4.65
NORTH DAKOTA	209866	100	7740	3.69	120994	61.40	14771	7.04	25895	12.34	10551	5.03	21909	10.44
OHIO	3411474	100	150461	4.59	2122215	62.21	124776	3.69	413873	12.13	142010	4.18	458262	13.41
OKLAHOMA	808499	100	32653	3.76	553824	64.66	37354	4.36	108951	12.54	69944	8.06	59721	6.88
OREGON	980284	100	99063	10.11	525084	53.64	43345	4.46	162959	12.47	56173	5.70	139967	14.09
PENNSYLVANIA	3899102	100	141351	3.63	2371222	60.79	167281	4.29	509322	12.63	224956	5.77	484970	12.69
RHODE ISLAND	327472	100	9214	2.91	221561	67.65	11785	3.60	44467	13.51	16596	5.02	32850	10.05
SOUTH CAROLINA	719095	100	73405	10.21	459962	64.04	12113	1.67	83584	11.62	97106	13.54	0	0.00
SOUTH DAKOTA	215091	100	15334	7.11	130427	60.61	11511	5.11	23876	11.07	17042	7.96	0	0.00
TENNESSEE	1004396	100	21076	2.03	720445	67.56	52557	4.93	117492	11.02	88000	8.25	00240	0.21
TEXAS	3877650	100	240503	6.33	2481155	74.30	115024	2.72	403997	12.00	154280	3.96	0	0.00
UTAH	401917	100	8334	1.80	279418	66.27	16541	2.72	51972	11.25	25949	5.02	84710	18.34
VERMONT	167512	100	8057	4.80	104247	62.12	9759	5.82	22796	13.58	10249	6.13	13913	8.29
VIRGINIA	1618490	100	37537	2.32	1092565	67.50	68200	4.20	215430	12.09	92830	5.74	109908	6.79
WASHINGTON	1453819	100	50384	3.47	1061831	73.02	65037	5.40	208141	14.32	47100	3.24	000	0.05
WEST VIRGINIA	583749	100	17500	3.01	377871	64.74	45125	7.71	88615	11.70	38367	6.57	36204	6.21
WISCONSIN	1752554	100	47364	2.70	1117249	63.70	90830	5.13	199005	11.74	62630	3.54	240405	14.09
WYOMING	187456	100	17484	9.28	103142	55.02	9174	4.50	21034	11.54	15394	8.21	21713	11.58
AMERICAN SAMOA	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GUAM	52384	100	6006	11.50	36723	70.10	0	0.00	2267	4.33	2481	5.05	4300	8.34
PUERTO RICO	599831	100	49945	8.33	331594	55.30	9144	1.52	54015	9.01	113419	19.00	41058	6.85
TRUST TERRITORY	.	.	.	.	.	.	.	.	.	.	.	.	.	.
VIRGIN ISLANDS	40650	100	1952	4.16	33548	72.77	1324	2.84	3392	7.27	6034	12.94	0	0.00
DOD OVERSEAS SCH	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.	.	.	.	.	.	.	.

TABLE 8 - CURRENT EXPENDITURES BY LOCAL EDUCATION AGENCIES FOR OTHER PUPIL SERVICES FOR ELEMENTARY AND SECONDARY EDUCATION BY FUNCTION FOR STATES AND OTHER AREAS: 1978-79

STATE	TOTAL	ATT. & HEALTH	FOOD SERS.		PUPIL		FREE
			TOTAL	COMMODITIES	CASH	ACTIVITIES	SUM. SCH.
50 STATES & DC	4204068	725054	2932122	592717	2339405	519338	27555
ALABAMA	91013	22677	33044	12022	21021	35293	0
ALASKA	4889	0	2892	0	2892	1997	0
ARIZONA	30511	0	30511	7166	23345	0	0
ARKANSAS	44918	3346	41572	10388	31184	0	0
CALIFORNIA	426037	42383	383654	44851	338803	0	0
COLORADO	83147	11446	38612	7305	27307	7129	0
CONNECTICUT	69740	33485	27052	0	27052	8515	688
DELAWARE	5665	2370	3295	1551	1744	0	0
DIST OF COLUMBIA	24178	3222	17947	0	17947	0	3010
FLORIDA	109971	0	109971	0	109971	0	0
GEORGIA	134339	34345	99995	26950	73045	0	0
HAWAII	28150	5862	22288	4862	17426	0	0
IDAHO	18687	1180	17258	2272	14986	250	0
ILLINOIS	294393	35275	125507	25000	100507	133611	0
INDIANA	75972	13354	51529	15000	36529	0	11090
IOWA	60984	6418	42991	10317	32674	11576	0
KANSAS	43113	3977	34662	0	34662	4473	0
KENTUCKY	78474	7128	71346	18817	52529	0	0
LOUISIANA	119681	6174	112880	12144	100736	101	527
MAINE	22738	1872	18293	4240	14053	2484	88
MARYLAND	72308	14477	53436	11095	42341	4395	0
MASSACHUSETTS	158777	41790	91677	17948	73729	25311	0
MICHIGAN	71575	13424	53559	27415	26144	4592	0
MINNESOTA	110459	13638	58320	11947	46373	27766	10735
MISSISSIPPI	89006	7728	78885	10035	68850	2393	0
MISSOURI	76429	11174	63444	14459	48984	1611	0
MONTANA	17847	3841	9051	65	8986	5155	0
NEBRASKA	24077	3065	19785	4977	14808	1227	0
NEVADA	8883	1903	5350	0	5350	1630	0
NEW HAMPSHIRE	17341	2803	11213	2200	9013	3155	170
NEW JERSEY	119487	45492	36873	16910	19963	37122	0
NEW MEXICO	30596	3436	23313	6751	16562	3848	0
NEW YORK	323728	76662	199250	37381	160868	48816	0
NORTH CAROLINA	145789	6879	138910	23816	115094	0	0
NORTH DAKOTA	10551	330	9371	2816	6555	850	0
OHIO	142616	20572	115216	26236	88979	6829	0
OKLAHOMA	69984	4291	63368	11192	52176	2325	0
OREGON	56173	4879	34273	8246	26028	17021	0
PENNSYLVANIA	224956	54824	119296	26666	92630	50837	0
RHODE ISLAND	18396	3141	12952	1884	11068	2303	0
SOUTH CAROLINA	97106	20254	69813	15243	54570	3039	0
SOUTH DAKOTA	17042	1724	11085	3041	8045	4233	0
TENNESSEE	88006	5421	82261	13606	68656	324	0
TEXAS	154280	46892	54049	47609	6440	53339	0
UTAH	25949	1678	22627	5141	17486	215	1230
VERMONT	10289	1658	7710	1557	6153	904	17
VIRGINIA	92830	11894	80936	19579	62357	0	0
WASHINGTON	47166	7610	39556	7904	31653	0	0
WEST VIRGINIA	38367	5414	32867	5539	27328	85	0
WISCONSIN	62030	8651	48991	10484	38507	4388	0
WYOMING	15384	11195	4189	1092	3097	0	0
AMERICAN SAMOA	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.
GUAM	2961	221	2740	391	2349	0	0
PUERTO RICO	113919	5776	104108	16050	92057	0	35
TRUST TERRITORY	.	.	.	.	.	.	.
VIRGIN ISLANDS	6034	393	5491	813	4678	0	151
DOD OVERSEAS SCH	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.

29

TABLE 9 - CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION BY LOCAL EDUCATION AGENCIES BY FUNCTION PER PUPIL IN AVERAGE DAILY ATTENDANCE, BY STATE AND OTHER AREAS: 1978-79

STATE	ADA	TOTAL EXP	TOTAL PER PUPIL	ADMIN PER PUPIL	INSTR PER PUPIL	TRANS PER PUPIL	OPER & MAINT PLANT PER PUPIL	FIXED PER PUPIL
50 STATES & DC	39075837	74836790	1894.76	88.45	1219.20	80.79	218.83	187.50	187.77
ALABAMA	716744	960871	1404.99	35.14	891.88	51.14	107.16	126.94	52.69
ALASKA	91821	310315	3475.05	459.70	2334.47	215.80	756.26	59.90	0.00
ARIZONA	475265	845443	1692.72	71.11	1141.43	87.00	261.00	84.20	89.33
ARKANSAS	427961	529844	1237.97	114.31	757.14	55.24	131.42	104.96	74.95
CALIFORNIA	4115770	7939244	1931.49	98.75	1265.93	29.32	169.01	103.64	322.34
COLORADO	510372	1118440	2192.53	204.49	1136.98	78.27	284.00	104.99	234.54
CONNECTICUT	541079	1138315	2089.87	73.78	1513.20	104.91	268.22	128.89	0.00
DELAWARE	99756	212652	2132.11	114.80	1345.85	148.37	288.08	56.80	78.05
DIST OF COLUMBIA	106292	275395	2590.93	155.17	1427.05	40.75	395.22	227.47	334.25
FLORIDA	1407914	2514348	1785.44	75.48	1052.43	49.18	172.84	74.11	215.49
GEORGIA	990864	1395154	1407.96	116.88	834.34	56.39	162.97	135.58	101.77
HAWAII	154263	329141	2132.99	153.21	1327.95	52.66	165.99	182.48	273.70
IDAHO	189834	258854	1364.02	58.86	931.22	68.02	161.20	98.54	55.13
ILLINOIS	1829714	3815720	2085.46	95.20	1367.23	72.48	278.01	180.90	131.61
INDIANA	1010338	1670362	1654.29	58.80	1038.88	79.84	227.70	75.19	76.69
IOWA	532867	1035451	1943.02	79.49	1212.88	88.11	233.43	114.45	215.50
KANSAS	392510	728174	1855.22	72.27	1190.72	104.44	232.98	109.84	138.96
KENTUCKY	632015	802891	1303.89	36.07	934.00	43.62	138.78	124.05	37.18
LOUISIANA	743364	1112564	1496.80	78.95	965.90	102.47	158.35	161.00	51.99
MAINE	210985	325991	1502.39	47.73	988.45	94.92	141.35	104.80	73.84
MARYLAND	715155	1524870	2131.11	54.70	1440.43	103.20	307.39	101.11	124.28
MASSACHUSETTS	970302	2341150	2412.41	86.88	1642.93	104.70	296.18	163.04	118.49
MICHIGAN	1753800	3554400	2017.46	87.00	1320.04	131.89	266.00	40.67	191.19
MINNESOTA	771312	1526482	1979.41	72.50	1277.52	128.32	217.66	143.21	140.60
MISSISSIPPI	481434	688593	1492.29	127.70	946.71	89.26	125.07	192.89	0.00
MISSOURI	787512	1369384	1717.47	95.89	1116.12	93.47	210.02	95.83	135.54
MONTANA	149300	321713	2150.03	76.11	1364.59	97.44	237.83	119.53	254.53
NEBRASKA	278820	562478	1979.73	218.24	1243.92	83.07	250.13	80.36	0.00
NEVADA	133754	239519	1790.74	45.00	1127.91	74.53	220.58	60.41	251.83
NEW HAMPSHIRE	157008	247570	1576.20	62.91	1015.05	88.78	189.58	109.98	143.30
NEW JERSEY	1200741	2988035	2487.44	104.28	1595.17	129.46	307.44	99.51	107.54
NEW MEXICO	256000	453774	1770.20	54.29	1103.53	82.69	202.50	119.09	208.18
NEW YORK	2005415	7998610	3989.01	94.25	1765.17	153.13	275.05	121.40	649.84
NORTH CAROLINA	1081803	1579494	1460.36	41.47	1032.70	48.73	134.38	134.77	67.93
NORTH DAKOTA	117020	209000	1784.10	65.85	1090.05	125.58	220.15	89.70	188.26
OHIO	1914227	3411470	1782.17	81.74	1108.85	85.71	216.21	74.56	235.30
OKLAHOMA	549510	908490	1653.48	59.46	1018.73	88.02	198.27	127.36	160.66
OREGON	422372	986260	2335.07	235.96	1243.20	102.78	291.12	132.99	329.06
PENNSYLVANIA	1877427	3499182	2870.85	75.51	1202.48	89.09	266.49	119.82	263.64
RHODE ISLAND	144895	327472	2260.00	64.52	1524.01	81.32	237.40	120.96	226.79
SOUTH CAROLINA	574258	719493	1252.70	147.83	788.84	70.92	145.57	109.10	0.00
SOUTH DAKOTA	130204	215091	1650.96	117.77	1139.96	84.57	163.37	130.89	0.00
TENNESSEE	805519	1000390	1232.17	63.04	832.43	84.70	135.75	101.68	70.53
TEXAS	2992522	3877059	1406.00	94.75	1111.55	40.75	189.43	59.52	0.00
UTAH	294721	461917	1567.30	28.28	944.00	42.55	176.34	88.05	287.43
VERMONT	97213	167812	1726.23	78.92	1072.36	103.39	234.49	105.84	143.12
VIRGINIA	975899	1618498	1658.47	38.90	1119.51	82.25	210.50	95.12	112.02
WASHINGTON	713967	1453839	2036.28	78.57	1280.95	120.23	291.53	66.06	0.95
WEST VIRGINIA	352896	583740	1654.20	49.84	1070.74	127.59	194.49	108.72	102.76
WISCONSIN	794763	1752554	2205.07	59.80	1405.93	113.03	237.81	78.05	310.00
WYOMING	87434	187450	2143.87	199.05	1179.60	93.48	247.48	175.94	248.32
AMERICAN SAMOA	*	*	*	*	*	*	*	*	*
CANAL ZONE	*	*	*	*	*	*	*	*	*
GUAM	23014	52394	2276.34	250.95	1555.12	0.00	90.00	125.37	184.91
PUERTO RICO	673015	590651	877.91	74.21	492.74	19.52	80.26	109.27	81.01
TRUST TERRITORY	*	*	*	*	*	*	*	*	*
VIRGIN ISLANDS	23249	48050	2067.09	83.82	1457.07	56.83	145.00	259.10	0.00
DOD OVERSEAS SCH	*	*	*	*	*	*	*	*	*
NORTHERN MARIANA	*	*	*	*	*	*	*	*	*

TABLE 10.--PUBLIC ELEMENTARY AND SECONDARY SCHOOL AVERAGE DAILY ATTENDANCE AND EXPENDITURES AT THE LOCAL LEVEL, REPORTED FOR ADMINISTRATION OF P.L. 81-874 AND P.L. 89-10, BY STATE OR OTHER AREA: UNITED STATES, 1979

STATE OR OTHER AREA	AVERAGE DAILY ATTENDANCE (ADA)	CURRENT EXPENDITURES AS DEFINED BY P.L. 81-874 AND P.L. 89-10			AVERAGE PER PUPIL IN ADA	
		TOTAL	FROM FEDERAL SOURCES	FROM STATE AND LOCAL SOURCES	TOTAL DOLLARS	% INCREASE FROM 1977-1978
1	2	3	4	5	6	7
50 STATES AND D.C.	39,075,837	$74,999,423,782	$5,178,866,317	$69,820,557,465	1919.33	10.4
ALABAMA	716,744	1,020,693,145	102,217,000	918,476,145	1424.07	11.4
ALASKA	81,620	323,574,020	37,234,000	286,340,020	3964.40	13.7
ARIZONA	675,265	769,044,865	96,136,000	672,908,865	1018.14	4.0
ARKANSAS	427,961	517,458,088	46,295,000	470,763,088	1209.19	11.2
CALIFORNIA	4,110,778	8,051,383,952	637,234,179	7,414,149,773	1958.60	9.0
COLORADO	510,372	1,087,358,287	46,838,000	1,040,520,287	2130.52	10.4
CONNECTICUT	541,079	1,128,445,529	44,041,000	1,084,404,529	2085.62	8.9
DELAWARE	99,730	224,441,661	25,084,000	199,357,661	2250.49	13.8
DISTRICT OF COLUMBIA	106,292	257,799,584	30,177,352	227,622,232	2425.39	-0.1
FLORIDA	1,907,914	2,231,552,969	242,555,000	1,988,997,969	1585.01	9.8
GEORGIA	980,868	1,336,696,493	162,561,959	1,174,134,534	1349.03	9.2
HAWAII	158,263	313,594,044	39,766,000	273,738,044	2032.27	4.4
IDAHO	189,434	272,910,927	21,823,000	251,087,927	1439.15	9.8
ILLINOIS	1,824,714	3,859,738,954	178,035,000	3,681,703,954	2109.48	18.7
INDIANA	1,010,338	1,657,279,152	82,704,000	1,574,575,152	1560.32	14.7
IOWA	532,467	1,082,475,494	39,443,000	1,042,032,494	2030.67	11.4
KANSAS	392,500	751,279,685	36,699,000	714,580,685	1914.09	18.2
KENTUCKY	632,615	859,155,718	78,703,000	780,452,718	1358.10	15.4
LOUISIANA	743,369	1,081,713,038	106,858,000	974,855,038	1455.18	4.5
MAINE	210,965	330,475,027	22,519,000	307,956,027	1523.17	10.2
MARYLAND	715,155	1,599,948,784	96,424,000	1,503,524,784	2237.21	11.5
MASSACHUSETTS	970,302	2,382,694,543	99,092,000	2,283,592,543	2455.61	9.7
MICHIGAN	1,759,468	4,120,822,239	176,926,000	3,943,896,239	2341.55	20.1
MINNESOTA	771,312	1,582,573,678	66,463,000	1,516,110,678	2051.79	8.4
MISSISSIPPI	481,434	608,759,873	94,023,000	514,736,873	1319.28	14.0
MISSOURI	797,512	1,327,926,593	109,037,000	1,218,295,593	1665.09	12.1
MONTANA	149,304	310,234,857	22,939,000	287,295,857	2077.85	10.8
NEBRASKA	278,800	537,302,323	27,244,983	510,057,340	1927.15	13.7
NEVADA	133,754	235,920,655	14,300,000	221,620,655	1763.84	11.2
NEW HAMPSHIRE	157,668	246,875,281	13,096,000	233,779,281	1565.79	11.5
NEW JERSEY	1,200,781	3,155,946,931	154,647,000	3,001,299,931	2628.25	12.0
NEW MEXICO	256,909	431,262,907	61,171,000	370,091,907	1678.66	12.7
NEW YORK	2,665,405	7,705,132,389	427,954,511	7,277,177,798	2890.79	6.7
NORTH CAROLINA	1,081,803	1,596,187,950	146,708,000	1,449,479,950	1475.49	13.9
NORTH DAKOTA	117,626	199,382,000	18,338,000	181,044,000	1695.05	11.6
OHIO	1,910,227	3,499,347,610	137,460,832	3,361,586,782	1723.84	11.9
OKLAHOMA	549,516	898,311,582	114,614,974	783,696,608	1634.73	10.7
OREGON	422,372	973,143,385	71,135,000	902,008,385	2304.00	14.1
PENNSYLVANIA	1,877,427	4,039,580,794	314,413,000	3,721,167,794	2151.66	9.9
RHODE ISLAND	144,895	325,264,307	12,317,000	312,947,307	2244.83	15.3
SOUTH CAROLINA	574,238	767,250,799	92,680,000	674,570,799	1336.12	10.8
SOUTH DAKOTA	130,204	201,915,622	25,400,000	176,509,622	1550.76	12.9
TENNESSEE	865,589	1,102,303,991	87,628,000	1,014,675,991	1273.59	2.7
TEXAS	2,592,022	4,108,955,300	289,714,000	3,819,237,000	1585.23	6.8
UTAH	294,721	449,084,203	36,673,269	412,410,934	1523.76	20.3
VERMONT	97,213	166,612,176	7,928,000	158,684,176	1715.95	7.8
VIRGINIA	975,499	1,534,115,023	151,443,000	1,382,672,023	1572.00	10.2
WASHINGTON	713,967	1,493,199,883	124,359,000	1,368,840,883	2091.41	10.0
WEST VIRGINIA	352,490	567,306,018	40,156,000	526,650,018	1608.75	12.4
WISCONSIN	794,783	1,693,949,845	54,392,258	1,639,557,587	2131.34	10.0
WYOMING	87,438	182,300,830	8,863,000	173,037,830	2084.92	11.7
OUTLYING AREAS:						
AMERICAN SAMOA	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.
GUAM	23,614	51,795,289	4,512,000	46,283,289	2151.07	27.8
PUERTO RICO	673,015	524,741,831	157,933,029	366,808,802	779.69	.
TRUST TERRITORY	.	.	.	.	.	.
VIRGIN ISLANDS	23,769	44,116,273	5,863,000	38,253,273	1894.30	.
DOD OVERSEAS SCHOOLS	.	.	.	.	.	.
NORTHERN MARIANAS	.	.	.	.	.	.